

(916) 323-7715

May 2, 1986

Mr. Donald Carey  
Siskiyou County Assessor  
Courthouse  
Yreka, CA 96097

Dear Mr. Carey:

Confidentiality of Assessor's Records

This is in response to your letter dated April 9, 1986, to Assistant Chief Counsel Richard Ochsner. You ask whether the property use coding created by your office is required to be kept confidential by Section 408 of the Revenue and Taxation Code. You say the local authorities wish to use your use coding for the purpose of charging user fees to local property owners for the operation and maintenance of a disposal land fill operation.

Revenue and Taxation Code Section 408 provides that any information and records in the assessor's office which are not required by law to be kept or prepared by the assessor are not public documents and shall not be open to public inspection. The provisions of Section 408 are a protective shield to prevent the public from demanding and acquiring confidential and proprietary information contained in the assessor's records. (Statewide Homeowners Inc. v. Williams, 30 Cal.App.3d 567.)

The use codes you have created for your internal convenience are used to classify property in your county by type of property and type of use according to assessor's parcel numbers. You are not required by law to keep or prepare a list of parcels reflecting this coding. Thus, Section 408 provides that such a list is not open to public inspection. Further, none of the exceptions listed in Section 408 apply to this situation. We conclude, therefore, that public disclosure of this information would violate Section 408.

Very truly yours,

Robert R. Keeling  
Tax Counsel

RRK:fr  
bc: Mr. Gordon P. Adelman

Mr. Verne Walton

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